



The CommLaw Group

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May 8, 2007

VIA ECFS

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
The Portals
445 12th Street, S.W.
Washington, DC 20554

Re: *In the Matter of Implementation of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CC Docket No. 96-128*

Dear Ms. Dortch:

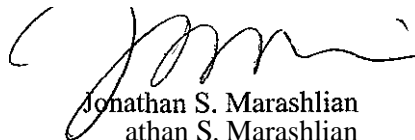
Attached is a copy of the 2007 Call Tracking System Audit Report for UCN, Inc. ("UCN"), as required by Section 64.1320 of the Commission's Rules, 47 C.F.R. 564.1320.

Pursuant to Section 64.1320(e) of the Commission's Rules, 47 C.F.R. §64.1320(e), also attached is a copy of UCN's statement regarding contact information for the person responsible for handling UCN's payphone compensation and for resolving disputes with payphone service providers regarding compensation.

Copies of UCN's System Audit Report and Section 64.1320(e) Statement, as well as other information regarding payphone compensation and UCN's compliance with Commission Rules, are posted on the company's Internet website, <http://www.ucn.net/Default.aspx?tabid=53>.

Should you have questions regarding any of the above, please contact the undersigned.

Respectfully submitted,



Jonathan S. Marashlian
Jonathan S. Marashlian

UCN, Inc.

SYSTEM AUDIT REPORT

February 21, 2007

February 21, 2007

Federal Communications Commission
Ms. Marlene H. Dortch, Secretary
445 12th Street, SW, Room TW-A325
Washington D.C. 20554

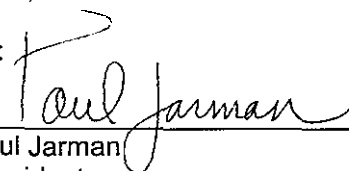
UCN, Inc. (UCN) represents that UCN complies with payphone call tracking requirements promulgated by the Federal Communications Commission in Section 64.1310(a)(1) of the Code of Federal Regulations.

Specifically, UCN represents that its payphone call tracking system consists of the following procedures:

- i. UCN identifies calls originating from payphones by filtering for Info Digits 27, 29 or 70.
- ii. UCN identifies compensable payphone calls by determining if the call was completed, then looking for the above three Info Digits.
- iii. UCN identifies incomplete or otherwise noncompensable calls by noting an answer type of "No Answer".
- iv. UCN determines the identities of the payphone service providers to which they owe compensation by comparing the automatic number identifiers (ANI's) included in the requests for payment with their file of completed payphone calls made to toll-free numbers.
- v. UCN, as the Completing Carrier, does not use clearinghouses to process payphone calls to an individual payphone service provider (PSP).
- vi. In order for UCN to compensate the (PSP's) on a quarterly basis, the PSP's must provide a list of their ANI's, their company name and address in electronic format.

UCN, Inc.

By:


Paul Jarman
President

PAYPHONE COMPENSATION CONTACTS

All questions related to the handling of Payphone Compensation should be directed to:

UCN, Inc.
Attn: Michelle Mills
14870 Pony Express Road
Bluffdale, UT 84065

Office – (801) 715-5274
Toll-Free – 1-888-909-9477
Fax – 1-888-909-9477

e-mail – michelle.mills@ucn.net

All questions related to the resolution of disputes involving Payphone Compensation should be directed to:

UCN, Inc.
Attn: Cristy De Avila
14870 Pony Express Road
Bluffdale, UT 84065

Office – (801) 715-5112
Toll-Free – 1-888-520-8855
Fax – 1-888-520-8855

e-mail – bobe@ucn.net

UCN. Inc.

INDEPENDENT ACCOUNTANTS' REPORT

FEBRUARY 21, 2007



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INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
UCN, Inc.

We have examined UCN, Inc.'s (UCN) assertion that the payphone call tracking system of UCN, Inc. meets the Federal Communications Commission (FCC) requirements as outlined in Section 64.1310 (a)(1) of the Code of Federal Regulations. Management of UCN is responsible for the assertion. Our responsibility is to express an opinion on management's assertion based on our examination. Compliance with FCC regulations is the responsibility of UCN.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting UCN's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on UCN's compliance with requirements specified by the FCC.

In our opinion, UCN's assertion referred to above is fairly stated, in all material respects, based on Federal Communications Commission (FCC) requirements as outlined in section 64.1310 (a)(1) of the Code of Federal Regulations.

This report is intended solely for the information and use of those of the Board of Directors, management of UCN, Inc. (the entity) and the regulatory agencies to whose jurisdiction the entity is subject, and is not intended to be and should not be used by anyone other than these specified parties.

Mayer Hoffman McCann P.C.

Salt Lake City, Utah
February 21, 2007